



Judicial Council of California

Administrative Office of the Courts

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TRAVEL EXPENSE REIMBURSEMENT FOR TRIAL COURT JUDGES AND EMPLOYEES

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Travel Expense Reimbursement for Trial Court Judges and Employees

1.0 Purpose

The purpose of this policy and the procedures that follow is to define the rules and limits that must be observed when arranging, engaging in, or claiming reimbursement for travel on court business.

2.0 Policy Statement

1. It is occasionally necessary for trial court judges and employees to travel in the course of performing their official duties. It is the intention of the trial court to reimburse its judges and employees for their reasonable and necessary travel expenses incurred while traveling on court business within the limits of the trial court's maximum reimbursement guidelines. Under Government Code section 69505, the AOC's travel rate guidelines must be used. All exceptions to the published AOC travel rate guidelines must be submitted in writing and have prior approval in accordance with alternative procedures guidelines established in AOC FIN 1.01, 6.4 (2).
2. On an annual basis, the Administrative Director of the Courts shall recommend policies and schedules for reimbursing travel expenses, and procedures for processing reimbursement requests.¹ These policies, schedules and procedures shall:
 - a. Be approved by the Judicial Council and followed by the trial court.
 - b. Become effective on July 1 of each year.

¹ Government Code 69505 (a).

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4.0 Application

This policy applies to all trial court judges, officials and employees for all in-state, out-of-state, and international travel on court business.

5.0 Definitions

1. **Mileage Claim.** A form used to record the reimbursable mileage claimed for the use of a judge's or employee's personal vehicle in conducting trial court business.
2. **Receipt.** A written record received upon payment for goods or services that itemizes the goods or services received and the price paid for them.
3. **Travel Reimbursement Claim.** A form used to record business travel costs when requesting reimbursement. The form must be signed by the person requesting reimbursement, their appropriate approval level, and accompanied by appropriate receipts before payment of the claim may be processed.

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4. **Travel Request.** A form used to obtain approval for planned business travel prior to making travel arrangements. Travel costs incurred without a completed Travel Request form may be subject to rejection when reimbursement is requested.

6.0 Text

The trial court is responsible for developing and implementing a system for the submittal and approval of travel expense reimbursement claims that is impartial and appropriate, and that complies with the policies, schedules and procedures approved by the Judicial Council.² The minimum standards for travel expense reimbursement are provided below.

6.1 Arranging for Travel

All travel required for trial court business shall be approved by the traveler's appropriate approval level prior to making travel arrangements.

6.1.1 Approval to Travel

Judges and employees who need to travel on court business shall complete a Travel Request Approval form and submit it to their appropriate approval level. Travel reservations and other arrangements should not be made until the appropriate approval level has signed the Travel Request Approval. Out-of-state or international travel requires the approval of the Presiding Judge or written designee.

6.1.2 Travel Reservations

Trial court judges and employees may travel by plane, train, bus, private or trial court–owned vehicles, rented car, taxi, or other means,

² Government Code 69505 (b).

whichever suits the needs of the trial court most economically and advantageously. Travel reservations shall be made through a travel planner designated by the trial court. Arrangements for business travel involving airfare and car rentals shall be made through the court-designated travel planner. Judges and employees may elect to make their own hotel reservations or may use the court travel planner.

6.1.3 Use of Trial Court and Personal Vehicles

Requests for the use of trial court-owned vehicles should be submitted immediately after approval of a travel request requiring a vehicle. Anyone who operates a vehicle on court business must hold a valid California driver's license and have an approved Annual Certification on file.

6.2 Travel Procedures

It is necessary to document business travel expenses with receipts showing the actual amounts spent on food, lodging, transportation and other miscellaneous items. Receipts are needed to claim reimbursement for:

- a. Air travel.
- b. Rental cars.
- c. Other forms of transportation including buses, trains, taxis, etc.
- d. Parking.
- e. Seminar registration.
- f. Hotel lodging.
- g. Meals. (If covered by not-to-exceed maximums, receipts for meals need not be submitted. However, meal receipts should be retained for IRS documentation purposes.)

6.2.1 Trial Court Vehicle Use

For travel in trial court-owned vehicles, proper receipts documenting expenses for gasoline, oil, parking, and any other necessary costs are required for reimbursement.

6.2.2 Personal Vehicle Mileage

1. When the use of a personal vehicle is approved for trial court business, a Mileage Claim form must be completed for reimbursement. The Mileage/Travel Reimbursement Claim must contain a description of the trip including the date of travel, destination, and total miles driven for business purposes.
2. Trial court judges and employees submitting claims for reimbursement for personal vehicle use should note the following:
 - a. Travel between home and a judge's or employee's regular place of work is not reimbursable.
 - b. Travel between home or headquarters, whichever is the lesser distance, and a court business destination other than a judge's or employee's regular place of work is reimbursable.
 - c. Travel between court locations is reimbursable.

6.3 Travel Expense Reimbursement

1. Reimbursable travel expenses are limited to the authorized, actual, and necessary costs of conducting the official business of the trial court and the limits established in the published AOC's travel guidelines. Trial court Travel Reimbursement Claims shall be processed and paid at least monthly.

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2. Travel expense reimbursements shall be paid from the Trial Court Operations Fund.³

6.3.1 Submittal of Travel Reimbursement Claims

1. Judges and employees who incur reimbursable business travel costs must submit a completed Travel Reimbursement Claim form, which:
 - a. Is approved and signed by the judge's or employee's appropriate approval level.
 - b. Includes only allowable expenses paid by the judge or employee.
 - c. Is supported by receipts for airline tickets, lodging, car rentals, and any other expenses that may be defined locally, which must be attached.
 - d. Provides written justification for any unusual expenses.
 - e. Notes the business purpose of the trip.
2. The AOC has developed an electronic Travel Expense Claim form to provide a simple and convenient means of documenting travel expenses for reimbursement purposes. The electronic form, which includes instructions, is shown at the end of this procedure and may be obtained from the Serranus website.

6.3.2 Allowable Expenses

1. The following types of expenses are allowable and reimbursable for trial court business travel:
 - a. **Airfare.** Air travel should be obtained at the lowest convenient airfare. Only the cost of coach class air travel is allowable.

³ Government Code 69505 (c).

- a. **Surface Transportation.** The cost of surface transportation by train, bus, taxi, rented car, private or trial court-owned car is allowable. If surface transportation is chosen in lieu of available commercial air travel, the total mileage reimbursement cannot exceed the amount of the coach airfare available to the court.
- b. **Mileage.** The mileage rate for reimbursement when personal vehicles are used in the course of trial court business will be established by the published AOC travel policy. Parking and toll charges are also reimbursable.
- c. **Lodging.** Actual costs incurred for overnight lodging are allowable up to the maximum rate established by the published AOC travel policy.
- e. **Meals.** Trial court judges and employees may be reimbursed for meals consumed during business travel. Meals to be reimbursed should be itemized as breakfast, lunch or dinner. The maximum allowable reimbursement for each meal is established by the published AOC travel policy.
- f. **Personal Services Charges/Incidentals.** Actual amounts paid as incidentals for services such as baggage handling, etc., are allowable up to the not-to-exceed maximum costs established by the published AOC travel policy.
- g. **Expenses of Other Judges and Employees.** Trial court judges and employees may be reimbursed for business expenses incurred for other judges and employees provided the specific business reason for the expense is indicated along with the names and affiliations of the others involved. This is intended for common business travel situations where it is practical for one individual to pay for an expense rather than divide it among several individuals (e.g., a restaurant bill for a group of judges and/or employees traveling together).

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2. The travel rate guidelines approved annually by the Judicial Council provide specific information regarding the current limitations that apply to allowable travel expenses. The travel rate guidelines may be downloaded from the Serranus website www.serranus.courtinfo.ca.gov.

6.3.3 Unallowable Expenses

Expenses incurred for the sole benefit of a trial court judge or employee shall not be allowed as reimbursable travel expenses. Examples of unallowable expenses include any type of insurance, travel loan finance charges, personal credit card fees or dues, newspapers, magazines, and other like charges.

- a. **Alcoholic Beverages.** The purchase of alcoholic beverages is not allowed as a reimbursable travel expense.
- b. **Personal Telephone Charges.** Personal telephone charges that are not court business related are not allowed as reimbursable travel expense.
- c. **Surface Transportation in Lieu of Air Travel.** The costs of meals, lodging, or other travel expenses incurred as a result of choosing surface transportation instead of air travel are not allowable. As stated above in Section 6.3.2, the total fare or mileage reimbursed may not exceed the amount of the coach airfare available to the trial court.

7.0 Associated Documents

AOC Travel Rate Guidelines
State of California Travel Expense Claim form and instructions

Travel Expense Reimbursement for Trial Court Judges and Employees

STATE OF CALIFORNIA TRAVEL EXPENSE CLAIM (AOC - TC Electronic) Revised 10/02														See Instructions and Privacy Statement* in Tabs 2 and 3				Page <u>1</u> of <u> </u>	
CLAIMANT'S NAME						SSN OR EMPLOYEE NUMBER *				COURT									
POSITION/TITLE						OFFICE				E-MAIL ADDRESS									
RESIDENCE ADDRESS						HEADQUARTERS ADDRESS				TELEPHONE NUMBER									
CITY		STATE		ZIP CODE		CITY		STATE		ZIP CODE									
(1) MONTH/YEAR		(3) LOCATION WHERE EXPENSES WERE INCURRED	(4) LODGING	(5) MEALS			(6) INCIDENTALS	(7) TRANSPORTATION				(8) BUSINESS EXPENSE	(9) TOTAL EXPENSES FOR DAY						
DATE	TIME			BREAK-FAST	LUNCH	DINNER		(A) COST OF TRANS.	(B) TYPE USED	(C) CARFARE TOLLS PARKING	(D) PRIVATE CAR USE MILES AMOUNT								
1													1						
2													2						
3													3						
4													4						
5													5						
6													6						
7													7						
8													8						
9													9						
10													10						
11													11						
12													12						
13													13						
(10) SUBTOTALS																			
COLUMN CODE (ACCTG USE ONLY)																			
CLAIM TOTAL																			
(11) PURPOSE OF TRIP, REMARKS, AND DETAILS (Attach receipts/vouchers when required)												ACCOUNTING OFFICE USE ONLY							
												CLAIMANT #							
												INVOICE DATE							
												INVOICE AMOUNT							
												ACCOUNT #							
(12) NORMAL WORK HOURS				(13) PRIVATE VEHICLE LICENSE NUMBER				(14) MILEAGE RATE CLAIMED				PAID BY REVOLVING FUND CHECK NUMBER							
(15) I HEREBY CERTIFY that the above statement is a true statement of the travel expenses incurred by me in accordance with the State of California travel reimbursement policy and guidelines as included in the Trial Court Financial Policies and Procedures Manual.																			
CLAIMANT'S SIGNATURE						DATE		(16) SIGNATURE, OFFICER APPROVING TRAVEL AND PAYMENT				DATE							

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**STATE OF CALIFORNIA
TRAVEL EXPENSE CLAIM (TEC) FORM**

GENERAL TEC INSTRUCTIONS

All TEC's must be completed in ink (other than black), unless electronically printed. Completion of the upper portion of the form in its entirety is required. "Headquarters" is defined as the traveler's primary place of assigned employment. Submit the signed original and two copies with supporting documentation within 30 days of travel. Receipts should be arranged in chronological order and taped onto an 8 1/2 x 11 sheet of paper.

1. **MONTH/YEAR** – Enter numerical designation of calendar month and four digit year which expenses were incurred. Example: 8 – 2002 (August 2002).
2. **DATE & TIME** – Enter numeric day of the month. **Time of departure and return must be entered using a 24-hour clock, example: 1700 = 5:00 p.m.** If departure and return are same date, enter departure time above and return time below on the same line. Otherwise, use two lines to enter activity.
3. **LOCATION** – Enter the location where the expenses were incurred. To be eligible for lodging and/or meal reimbursement, expenses must be incurred in excess of 25 miles from headquarters.
4. **LODGING** – Enter the actual cost of lodging not to exceed the maximum authorized rate, plus tax per day. Each day of lodging must be listed separately on the form. **An itemized receipt is mandatory.**
5. **MEALS** – **Actual amounts** not to exceed **\$6 for breakfast, \$10 for lunch, and \$18 for dinner.** One day trips: breakfast may be claimed for actual cost up to \$6 if travel begins one hour before normal work hours; dinner may be claimed for actual cost up to \$18 if travel ends one hour after normal work hours; lunch may not be claimed or reimbursed. Note: all meal reimbursement for one day trips are taxable and reportable income unless the travel included an overnight stay.
6. **INCIDENTALS** – **Actual amount up to \$6** for each full 24-hour period. Incidentals may not be claimed or reimbursed for travel of less than 24 hours or fractional days.
7. **TRANSPORTATION** – The most efficient and least costly mode of transportation shall be reimbursed.
 - A. Enter the cost of transportation. Enter "BSA" for billed to state (court), "C" for cash, "CC" for credit card, and "SCC" for state (court) credit card.
 - B. Enter the method of transportation used. Enter "A" for commercial airlines, "B" for bus, airport shuttle, light rail or BART, "PC" for privately owned vehicle, "R" for railway, "RA" for rental aircraft, "RC" for rental vehicle, "SC" for state vehicle, and "T" for taxi.
 - C. Enter carfare, bridge tolls, and parking charges. Enter "C" for carfare, "P" for parking, and "T" for tolls.

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Original receipts are mandatory for all taxi fares, shuttle fares, bridge and road tolls, public ground transportation fares, and parking fees of more than \$3.50. In cases where receipts cannot be obtained or have been lost, a statement to that effect shall be made in the expense account and the reason given. A statement as to a lost receipt will not be accepted for lodging, airfare, rental car, and/or business expenses. For a ticketless flight, submit the itinerary. The itinerary includes the same information that would be found on a ticket.

Also, the airfare itinerary and the car rental agreement must be attached to the TEC even when these items are booked and paid through the court.

8. **BUSINESS EXPENSE** – Receipts are mandatory for all business expenses, except telephone charges of \$2.50 or less. However, all telephone calls must include a statement of the party called, place, and business purpose of the call. Record business meals/business lodging in this column.
9. **TOTAL EXPENSES FOR DAY** – Daily total must be entered.
10. **SUBTOTALS/TOTAL** – Enter column totals (claim should be in balance).
11. **PURPOSE OF TRIP, REMARKS AND DETAILS** – Explain the need (purpose) for travel and any unusual expenses. Enter details or explanation of items included in above columns. The budgetary account code is mandatory and must be included on the form.
12. **NORMAL WORK HOURS** – Mandatory for meal reimbursement.
13. **PRIVATE VEHICLE LICENSE NUMBER** – Mandatory for mileage reimbursement.
14. **MILEAGE RATE CLAIMED** – Mandatory for personal car mileage reimbursement.
15. **CLAIMANT'S CERTIFICATION, SIGNATURE AND DATE** – **Mandatory.**
16. **SIGNATURE AND DATE OF APPROVING OFFICER** – **Mandatory.** (Each employee must have a legitimate and reasonable need to travel before the appropriate approval level gives his or her approval. It is inappropriate for an employee to travel without this approval. The most reasonable mode of transportation and/or lodging must be acquired when traveling. It is the approving officers responsibility to ascertain the accuracy, necessity and reasonableness of the expenses for which reimbursement is claimed.) Print and sign the form and forward the required number of copies to the approving authority.

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PRIVACY STATEMENT

The information Practices Act of 1977 (Civil Code Section 1798.17) and the Federal Privacy Act (Public Law 93-579) require that the following notice be provided when collecting personal information from individuals.

AGENCY NAME: Appointing powers, the Administrative Office of the Courts, and Superior Courts of California.

UNITS RESPONSIBLE FOR REVIEW: The accounting office within each appointing power and the Internal Audit Unit of the Administrative Office of the Courts.

AUTHORITY: The reimbursement of travel expenses is governed by Board of Control (BOC). The BOC is authorized to adopt the rules and regulations that define the amount, time, and place that expenses and allowances may be paid to State judicial branch officers and employees while on State business per Government Code Section 13920.

PURPOSE: The information you furnish will allow the above-named agencies to reimburse you for expenses you incur while on official State business.

OTHER INFORMATION: While your social security number (SSN) and home address are voluntary information under Civil Code Section 1798.17, the absence of this information may cause payment of your claim to be delayed or rejected. You should contact your department's Accounting Office to determine the necessity for this information. Please note: Your social security number is required for reportable, taxable benefits (i.e., meal reimbursement when no overnight lodging occurs, relocation reimbursement, etc.).

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ELECTRONIC WORKBOOK INSTRUCTIONS

1. This Excel workbook is modeled after the STD. 262 on the website of the Office of State Publishing.
2. Excel has a feature called AutoComplete in which Excel anticipates cell data entry based on the first few characters typed, and then imposes a suggested completion for the finished cell entry. Some users find this feature disruptive to smooth data entry. To disable AutoComplete, click on the Tools menu, select Options, select the Edit tab, and unselect "Enable AutoComplete."
3. Yellow help screens will appear with many cells in the money data entry section of the worksheet. If these help screens get in the way of data entry, they can be easily moved out of the way. Simply move the mouse pointer onto the offending help screen, hold down the mouse left click, and drag the help screen out of the way.
4. Concerning header information in rows 7 through 13 (claimant's name, SSN, position, residence address, etc.) the user completes this information in its entirety. If more than one page is needed, retain header information and change page number.
5. Cells in column 7(A) [COST OF TRANS] and in column 8 [BUSINESS EXPENSE] are split vertically to allow a brief description in the upper half and the claim amount in the lower half.
6. Cells in column 7(C) [CARFARE, TOLLS, PARKING] are split both vertically and horizontally to allow two pairs of entries, with a letter code on the left and the amount on the immediate right.
7. Certain cells contain Excel droplists to assist the data entry. These cells are the MONTH/YEAR, 7(A) COST OF TRANS, 7(B) [TYPE USED], and 7(C) [CARFARE, TOLLS, PARKING].
8. All money amount data entry cells are validated to assure that amounts entered do not carry more than two decimal places (i.e. fractions of a cent).
9. The worksheets are protected worksheets. The user has access only to data entry cells. Cells that contain headings and formulas (such as row totals and column totals) are protected.
10. Cells are color coded per: informational data entry = indigo; number of miles data entry = teal; money amount data entry = red; locked cells (headings and formulas) = black.
11. Use of the code "SC" (State Car) in column (7)(B) for any line will prevent any mileage entered on that line from yielding a dollar claim amount. Mileage on State Cars is not reimbursable.
12. The DATE portion of box (2) provides a droplist which allows entry of the numeric day of the month, or entry of the month names. For RT claims (i.e. mass transit incentives programs), use the month names from the drop list, and indicate the starting month in box (1) MONTH/YEAR.
13. Do NOT use the Excel COPY/PASTE sequence to replicate data entry. Unfortunately, even in a protected worksheet, the COPY/PASTE sequence can damage cell formats and validations.